

**DEFENDANT'S  
EXHIBIT**

CASE  
NO.

1

EXHIBIT  
NO.

1:20-64



2SUPP000188

Apr. 21. 2015 4:47PM Holiday Lodge Hotel

No. 1817 P. 1

**GOLD CAPITAL LLC**  
**DBA HOLIDAY LODGE HOTEL AND CONFERENCE CENTER**

**340 OYLER AVENUE**  
**OAK HILL, WV 25901-2660**

**TEL: 304.465.0571**

**April 21, 2015**

IRS

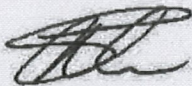
WHEATON, MD 20902-1925

Re: Jeffrey M. Reed

Dear Officer

This letter is to advise you that Jeffrey M. Reed is no longer employed with this company, effective from January 26<sup>th</sup>, 2015, so no further monies can be collected from him.

Yours sincerely



Sara Nelson  
C. F. O.

04/21/2015 4:47PM (GMT-04:00)

REED-000472

**DEFENDANT'S  
EXHIBIT**

CASE  
NO.

2

EXHIBIT  
NO.

1:20-66





2SUPP000259

340 OYLER AVENUE, OAK HILL

TEL: 304.465.0571



WEST VIRGINIA 25901-2660

FAX: 304.4 65.3700

WWW.HOLIDAYLODGEOKHILL.COM

August 25th, 2014

Ron Robinson  
Revenue Officer  
211 E. 7<sup>th</sup> Ave Suite 301  
MS: 0730-EUG  
Eugene, OR 97401-2773000

Reference: Jeffrey M. Reed. ID Number [REDACTED]

Dear Mr. Robinson:

This letter is in response to the matter concerning Mr. Jeffery M. Reed. After reviewing his payroll information during his employment with the Company, it is concluded that he does not earn enough compensation to allow us to withhold from his earnings, according to the **Publication 1494**. (Table for figuring amount exempt from levy on wages, salary, and other income), which you included with form **668-C**.

If I can be of any further assistance in this matter feel free to contact me.

Sincerely,

Brandon Cook  
General Manager

<b>DEFENDANT'S EXHIBIT</b>	
CASE NO.	3
EXHIBIT NO.	1:20-66

EMAIL: INFO@HOLIDAYLODGEOKHILL.COM

REED-000543





2SUPP000086



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: 09/09/2014

Gold Capital LLC  
c/o Holiday Lodge  
Attn: Brandon Cook, GM  
340 Oyler Ave  
Oak Hill, WV 25901

Mr. Cook:

Employee: Jeffrey M Reed  
Social Security Number: [REDACTED]

**WHY WE ARE WRITING YOU**

Our records show the employee listed above may not be entitled to claim exempt status or more than a specified number of withholding allowances on Form W-4, Employee's Withholding Allowance Certificate. Therefore, the employee listed above was selected for a "lock-in" letter that specifies the withholding rate and maximum number of withholding allowances permitted for the employee.

**WHAT YOU NEED TO DO**

You must begin withholding income tax from this employee's wages based on the following withholding rates and allowances effective on the first pay period after September 30, 2014:

Withholding Rate (marital status): Married Filing Separate  
Withholding Allowances: One

**DON'T ADJUST WITHHOLDING PRIOR TO THE DATE SHOWN ABOVE**

This time period will provide your employee with an opportunity to dispute our determination before you adjust the withholding.

Do not honor any current or new Form W-4 from this employee UNLESS it results in MORE income tax withheld than the withholding rate and allowances listed above.

If the employee is working for you as of the date of this letter, you must provide the employee the enclosed Letter 2801 within 10 business days of receipt. You can follow any reasonable business practice to furnish the Letter 2801 to the employee.

<b>DEFENDANT'S EXHIBIT</b>	
CASE NO.	4
EXHIBIT NO.	1:20-66

REED-000370





2SUPP000087

#### THE LAW SUPPORTS THESE ACTIONS

Internal Revenue Code (IRC) Section 3402 requires employers to withhold federal income tax. Under section 31.3402(f)(2)-1(g)(2) of the employment tax regulations, we may issue this letter to notify you that your employee is not entitled to claim exempt status or claim more than the maximum number of withholding allowances shown above.

Under IRC Section 3403, every employer required to withhold federal income tax is liable for the payment of such tax. If you do not withhold federal income tax from your employee as instructed in this letter, you will be liable for paying the additional tax required to be withheld.

IRC Section 3403 also states the employer shall not be liable to any person for the amount of any such payment. Thus, your employee does not have a "cause of action" (basis for legal action) against you to recover the amount of income tax withheld and/or prevent you from withholding the amount directed by IRS.

#### WHERE YOU CAN FIND ADDITIONAL INFORMATION

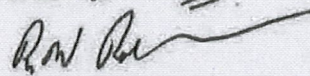
- Visit our website at [www.irs.gov](http://www.irs.gov) and search keyword "withholding compliance"
- Publication 15 (Circular E), Employer's Tax Guide

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service  
211 E. 7TH AVE - SUITE 301  
EUGENE, OR 97401-2773

Phone#: (541)342-8728  
Fax#: (866)889-2472

Sincerely,



RON ROBINSON  
REVENUE OFFICER  
Employee ID#: 1000730058

Letter 2800

REED-000371

